



KAMUYU AYDINLATMA PLATFORMU

BERA HOLDİNG A.Ş.
Financial Report
Consolidated
2018 - 3. 3 Monthly Notification

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2018	Previous Period 31.12.2017
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	53	46.997.249	63.055.567
Trade Receivables		835.328.223	604.005.019
Trade Receivables Due From Unrelated Parties	7	835.328.223	604.005.019
Other Receivables		94.445.658	44.536.504
Other Receivables Due From Related Parties	6	425.068	267.657
Other Receivables Due From Unrelated Parties	9	94.020.590	44.268.847
Inventories	10	610.430.607	514.817.322
Prepayments	12	56.127.985	39.772.844
Current Tax Assets	40	268.306	306.788
Other current assets	29	32.536.840	37.172.855
SUB-TOTAL		1.676.134.868	1.303.666.899
Non-current Assets or Disposal Groups Classified as Held for Sale	39	11.512.663	11.512.663
Total current assets		1.687.647.531	1.315.179.562
NON-CURRENT ASSETS			
Financial Investments	47	61.098.615	58.161.060
Trade Receivables		9.075.780	37.333.849
Trade Receivables Due From Unrelated Parties	7	9.075.780	37.333.849
Other Receivables		18.524	637.409
Other Receivables Due From Unrelated Parties	9	18.524	637.409
Biological assets	11	11.944.100	9.978.900
Investment property	13	330.539.139	314.983.806
Property, plant and equipment	14	1.417.960.409	1.017.311.959
Intangible assets and goodwill		21.597.822	16.155.439
Goodwill	18	5.185.704	5.185.704
Other intangible assets	17	16.412.118	10.969.735
Prepayments	12	4.265.905	5.941.453
Deferred Tax Asset	40	42.736.864	51.759.908
Other Non-current Assets	29	3.122.681	4.413.234
Total non-current assets		1.902.359.839	1.516.677.017
Total assets		3.590.007.370	2.831.856.579
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	569.150.915	467.857.386
Current Portion of Non-current Borrowings	47	139.425.984	111.081.557
Trade Payables		286.338.554	241.913.529
Trade Payables to Unrelated Parties	7	286.338.554	241.913.529
Employee Benefit Obligations	27	20.890.819	17.498.433
Other Payables		6.157.205	12.145.937
Other Payables to Related Parties	6	2.058.205	1.518.586
Other Payables to Unrelated Parties	9	4.099.000	10.627.351
Deferred Income	12	48.249	184.104
Current tax liabilities, current	40	15.650.538	6.218.968
Current provisions		4.299.045	4.826.686
Other current provisions	25	4.299.045	4.826.686
Other Current Liabilities	29	219.542.462	150.504.660
SUB-TOTAL		1.261.503.771	1.012.231.260
Total current liabilities		1.261.503.771	1.012.231.260
NON-CURRENT LIABILITIES			
Long Term Borrowings	47	218.966.186	162.337.898
Trade Payables		2.293.665	3.725.288
Trade Payables To Unrelated Parties	7	2.293.665	3.725.288
Other Payables		1.644.338	1.520.534
Other Payables to Unrelated parties	9	1.644.338	1.520.534
Deferred Income	12	251.640	0
Non-current provisions		41.718.597	39.240.429
Non-current provisions for employee benefits	27	41.166.180	37.971.221
Other non-current provisions	25	552.417	1.269.208

Deferred Tax Liabilities	40	264,440,516	203,332,333
Other non-current liabilities	29	11,579,201	774,081
Total non-current liabilities		540,894,143	410,930,563
Total liabilities		1,802,397,914	1,423,161,823
EQUITY			
Equity attributable to owners of parent		1,578,294,585	1,264,728,993
Issued capital	30	341,600,000	341,600,000
Inflation Adjustments on Capital	30	410,924,305	410,924,305
Capital Adjustments due to Cross-Ownership (-)	30	-109,645,894	-109,570,013
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		748,706,001	561,865,211
Gains (Losses) on Revaluation and Remeasurement	30	760,731,531	571,065,932
Other Gains (Losses)	30	-12,025,530	-9,200,721
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-4,815,116	-414,417
Exchange Differences on Translation	30	-4,815,116	-414,417
Prior Years' Profits or Losses	30	186,142,735	45,828,904
Current Period Net Profit Or Loss	41	5,382,554	14,495,003
Non-controlling interests	30	209,314,871	143,965,763
Total equity		1,787,609,456	1,408,694,756
Total Liabilities and Equity		3,590,007,370	2,831,856,579

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017	Current Period 3 Months 01.07.2018 - 30.09.2018	Previous Period 3 Months 01.07.2017 - 30.09.2017
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	31	1.608.943.317	1.203.798.148	705.578.344	419.896.372
Cost of sales	31	-1.256.334.490	-977.199.261	-533.998.016	-331.989.241
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		352.608.827	226.598.887	171.580.328	87.907.131
GROSS PROFIT (LOSS)		352.608.827	226.598.887	171.580.328	87.907.131
General Administrative Expenses	33	-101.086.327	-78.781.461	-33.373.514	-18.010.182
Marketing Expenses	33	-67.554.196	-61.234.067	-24.897.813	-22.121.745
Research and development expense	33	-5.937.498	-4.946.462	-925.384	-2.611.077
Other Income from Operating Activities	34	50.512.620	45.920.576	11.931.478	8.355.706
Other Expenses from Operating Activities	34	-22.617.484	-14.832.935	-6.603.228	-3.429.485
PROFIT (LOSS) FROM OPERATING ACTIVITIES		205.925.942	112.724.538	117.711.867	50.090.348
Investment Activity Income	35	102.295.246	37.752.203	5.912.544	618.075
Investment Activity Expenses	35	-410.231	-2.958.773	-156.364	-15.255
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		307.810.957	147.517.968	123.468.047	50.693.168
Finance income	37	139.192.292	34.996.648	92.819.809	10.391.357
Finance costs	37	-366.613.294	-114.309.923	-242.894.766	-38.337.383
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		80.389.955	68.204.693	-26.606.910	22.747.142
Tax (Expense) Income, Continuing Operations		-41.695.728	-13.617.058	-13.426.204	-6.396.839
Current Period Tax (Expense) Income	40	-31.237.756	-16.441.128	-15.939.499	-5.263.238
Deferred Tax (Expense) Income	40	-10.457.972	2.824.070	2.513.295	-1.133.601
PROFIT (LOSS) FROM CONTINUING OPERATIONS		38.694.227	54.587.635	-40.033.114	16.350.303
PROFIT (LOSS)		38.694.227	54.587.635	-40.033.114	16.350.303
Profit (loss), attributable to [abstract]					
Non-controlling Interests	30	33.311.673	14.453.032	14.477.541	5.680.148
Owners of Parent	41	5.382.554	40.134.603	-54.510.655	10.670.155
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	41	0,01575689	0,23498011	-0,15957451	0,06247163
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Sulandırılmış Pay Başına Kazanç (Zarar)</i>	41	0,01575689	0,23498011	-0,15957451	0,06247163
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		166.617.960	71.331.016	-3.856.522	2.099.050
Gains (Losses) on Revaluation of Property, Plant and Equipment	38	218.079.705	89.737.298	-1.767.539	2.642.115
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	38	-3.621.550	-573.528	-2.669.028	-18.302
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-47.840.195	-17.832.754	580.045	-524.763
Deferred Tax (Expense) Income	38	-47.840.195	-17.832.754	580.045	-524.763
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		166.617.960	71.331.016	-3.856.522	2.099.050
TOTAL COMPREHENSIVE INCOME (LOSS)		205.312.187	125.918.651	-43.889.636	18.449.353
Total Comprehensive Income Attributable to					
Non-controlling Interests		58.079.158	14.975.365	18.147.148	5.876.664
Owners of Parent		147.233.029	110.943.286	-62.036.784	12.572.689

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2018 - 30.09.2018	Previous Period 01.01.2017 - 30.09.2017
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		80.389.955	68.204.693
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	14, 17	52.935.813	42.805.757
Adjustments for Impairment Loss (Reversal of Impairment Loss)		10.795.831	11.558.951
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	7	9.757.938	11.009.332
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	10	1.037.893	549.619
Adjustments for provisions		1.989.949	1.721.121
Adjustments for (Reversal of) Provisions Related with Employee Benefits	27	3.234.381	5.878.564
Adjustments for (Reversal of) Other Provisions	25	-1.244.432	-4.157.443
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		-212.823.073	-127.191.888
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-212.823.073	-127.191.888
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-49.290.269	-9.941.815
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	-157.411	-1.935
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	-49.132.858	-9.939.880
Adjustments for decrease (increase) in inventories	10	-96.651.178	-25.146.871
Decrease (Increase) in Biological Assets	11	-1.965.200	-1.607.800
Decrease (Increase) in Prepaid Expenses	12	-14.679.593	5.428.182
Adjustments for increase (decrease) in trade accounts payable		42.993.402	12.050.861
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	42.993.402	12.050.861
Increase (Decrease) in Employee Benefit Liabilities	27	3.352.964	-658.438
Adjustments for increase (decrease) in other operating payables		-5.864.928	-890.269
Increase (Decrease) in Other Operating Payables to Related Parties	6	539.619	-651.393
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9	-6.404.547	-238.876
Increase (Decrease) in Deferred Income	12	115.785	234.101
Other Adjustments for Other Increase (Decrease) in Working Capital		85.052.699	45.578.963
Decrease (Increase) in Other Assets Related with Operations	29	5.926.568	6.453.443
Increase (Decrease) in Other Payables Related with Operations	29	79.126.131	39.125.520
Cash Flows from (used in) Operations			
Income taxes refund (paid)	40	-15.212.125	-2.624.665
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	47	-2.937.555	-4.377.249
Purchase of Property, Plant, Equipment and Intangible Assets	14, 17	-119.855.579	-57.567.181
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Payments to Acquire Entity's Shares or Other Equity Instruments		-75.881	148.729
Cash Outflows Due to Changes in Cross-shareholdings	30	-75.881	148.729
Proceeds from borrowings	47	186.266.244	40.265.905
Dividends Paid	30	-4.926.374	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Effect of exchange rate changes on cash and cash equivalents	30	44.330.795	2.040.598
Net increase (decrease) in cash and cash equivalents		-16.058.318	31.685
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	53	63.055.567	34.306.729
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
	53	46.997.249	34.338.414

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference	Equity												
	Equity attributable to owners of parent (member)										Non-controlling interests (member)		
	Issued Capital	Inflation Adjustments on Capital	Capital Adjustments due to Cross-Ownership	Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss			Retained Earnings				
				Increases (Decreases) on Revaluation of Property, Plant and Equipment	Other Reserves Of Other Gains (Losses)	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss			
Gains/Losses on Revaluation and Remeasurement (member)													
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	170.800.000	581.724.305	-109.771.502	481.576.879	-7.244.005	-1.859.539			14.005.593	-12.465.959	1.116.765.772	119.776.137	1.236.541.909
Adjustments Related to Accounting Policy Changes													
Adjustments Related to Required Changes in Accounting Policies													
Adjustments Related to Voluntary Changes in Accounting Policies													
Adjustments Related to Errors													
Other Restatements													
Restated Balances													
Transfers	30								-12.465.959	12.465.959			
Total Comprehensive Income (Loss)				57.889.009	-458.822				13.378.496	40.134.603	110.943.286	522.333	111.465.619
Profit (loss)	41									40.134.603			40.134.603
Other Comprehensive Income (Loss)	27-30			57.889.009	-458.822				13.378.496		70.808.683	522.333	71.331.016
Issue of equity													
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid													
Decrease through Other Distributions to Owners													
Increase (Decrease) through Treasury Share Transactions													
Increase (Decrease) through Share-Based Payment Transactions													
Acquisition or Disposal of a Subsidiary													
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													
Transactions with noncontrolling shareholders	30								7.775.299	7.775.299		15.910.992	23.686.291
Increase through Other Contributions by Owners													
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
Increase (decrease) through other changes, equity	30			148.729			2.040.598		399.907		2.589.234		2.589.234
Equity at end of period	170.800.000	581.724.305	-109.622.773	539.465.888	-7.702.827	181.059			23.093.336	40.134.603	1.238.075.591	136.209.462	1.374.283.053
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	341.600.000	410.924.305	-109.570.013	571.065.932	-9.200.721	-414.417			45.828.904	14.495.003	1.204.728.993	143.965.763	1.408.694.756
Adjustments Related to Accounting Policy Changes													
Adjustments Related to Required Changes in Accounting Policies													
Adjustments Related to Voluntary Changes in Accounting Policies													
Adjustments Related to Errors													
Other Restatements													
Restated Balances													
Transfers	30								14.495.003	-14.495.003			
Total Comprehensive Income (Loss)				127.963.509	-2.824.809				16.711.775	5.382.554	147.233.029	24.767.485	172.000.514
Profit (loss)	41									5.382.554	5.382.554		5.382.554
Other Comprehensive Income (Loss)	27-30			127.963.509	-2.824.809				16.711.775		141.850.475	24.767.485	166.617.960
Issue of equity													
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid													

Previous Period
01.01.2017 - 30.09.2017

